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[Third Party Communication:

UILC: 6227.05-00, 6227.05-00

Date of Communication: Month DD, YYYY]

Number: **201416008**

Release Date: 4/18/2014

From: [REDACTED]

Sent: Tuesday, February 11, 2014 3:28:41 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: AAR Question - Refund Statute

One clarification. The extension in the second sentence below would extend the period for partner-level AAR's which would, if filed during that period, extend the period for issuing a refund based on that partner-level AAR for 2 years from the date of the partner AAR.

The reference in the first sentence to Form 9247 was meant to be to Form 9248.

From: [REDACTED]

Sent: Tuesday, February 11, 2014 2:33:33 PM

To: [REDACTED]

Cc: [REDACTED]

Subject: RE: AAR Question - Refund Statute

The period for issuing refunds will expire 2 years after the TMP AAR or longer if he signs a Form 9247. It does not appear that an extension on Form 9248 to [REDACTED] would do anything other than extend the 2 year period by one day.

If the TMP signed a Form 872-P before the normal section 6229(a) period, this would extend the refund period to the agreed date plus 6 months. I.R.C. 6227(b)(2).

Any partner level AAR would extend the refund statute for that partner for 2 years from the date of the partner-level AAR.